

DUE DATE: Six months after Fiscal-Year-End

FORM SA&I 2643

(0-10-2014)

OFFICE OF THE STATE AUDITOR AND INSPECTOR
STATE OF OKLAHOMA
GARY JONES, AUDITOR AND INSPECTOR
ANNUAL SURVEY OF CITY AND TOWN FINANCES

IMPORTANT
 This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 11. Section 17-105.1 of Title 11, SSARS 103.27 requires an accountant's compilation report to accompany this form.
 The report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the municipality (public trusts, etc.) for the fiscal year ending June 30, 2014. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 5 of this document.

This report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universities. When completed, please file electronically at www.sai.ok.gov

Return To: Office of the Auditor and Inspector State of Oklahoma at www.sai.ok.govTOWN OF NORTH MIAMI
PO BOX 53
NORTH MIAMI, OK 74358-0053

Part I TAX REVENUES

Items 1-3 — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.

Item	Amount (Gmt cents)	Item	Amount (Gmt cents)
1. Property taxes — General fund, building fund, and sinking fund	181	d. Use tax	
2. Local sales taxes — Taxes on goods and services, measured as a percent of sales or receipts, or as "amount per unit sold (gallon, package, etc.). Report only those taxes imposed by your government; shares of taxes imposed by another government are to be reported under part 1A below.		3. Occupation and business licensing and permits a. Enter here licenses and inspection charges on occupations and businesses — for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses, and liquor licenses; business licenses, etc.	
a. General sales tax	34,958	b. Other licensing and permits	560
b. Franchise fee or tax	13,234	c. Other — Specify	
c. Cigarette tax	402		0.00
d. Hotel/Motel	*		

Part 1A INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as "Tax Revenues" in part I, any taxes imposed by your government which were collected for it by another government.

Column (a) — Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State

Column (c) — Report only amounts received directly from the Federal Government

Purpose for which received	Amount (Gmt cents)		
	From State (a)	From other local governments (b)	From Federal Government (directly) (c)
General support — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.		0	0.00
1. Alcoholic beverage tax	1,839	0	0.00
2. Street and highways	3,678	0	0.00
3. Health or hospital	0	0	0.00
4. Grants received for water utilities	0	0	0.00
5. Grants received for waste water utilities	0	0	0.00
6. Grants received for housing, economic, and community development	0	0	0.00
7. Airports	0	0	0.00
8. Mass transit rail and/or bus system	0	0	0.00
9. Grants received for transportation	0	0	0.00
10. ALL OTHER (From State — code C89; From Federal Government — code B89) — Include in the appropriate box, receipts from various payments such as — a. Parks and recreation (BOR or HUD).	0	0	0.00
b. Public safety	0	0	0.00
c. Job training	0	0	0.00
d. Library grants	0	0	0.00
Other - Specify: e.	0	0	0.00
f.	0	0	0.00

Part 1B OTHER REVENUES — Other than tax and intergovernmental revenues

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

Item	Amount (Gmt cents)	Amount (Gmt cents)	
		2. Other sales and service revenue — Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, paid from utility receipts (carried in Item 1) and exclusive of amounts received from other governments.	3. Sewerage charges
1. Utility sales revenue — Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.			
a. Water supply system	100,229		
b. Electric power system	402		
c. Gas supply system	0		
d. Transit	0		
		b. Refuse collection charges	20,632
		c. Hospital charges received on behalf of individual patients under the Medicare program or other insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments	438

Part IB OTHER REVENUES — Other than tax and intergovernmental revenues — Continued

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

Amount (Column A)	Interest earnings — interest received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.	Amount (Column C)	
d. Recreation charges (swimming, golf, auditoriums, etc.)		295	
e. Airports — Include rentals and gross sales of gas and oil.		1,500	
f. Parking facilities (parking lots, garages, parking meters)		141	
g. Municipal housing project rentals (gross)		21,994	
h. Ambulance services		100	
i. Miscellaneous commercial activities (continued)		100	
j. Other (including miscellaneous fee collections)		5,239	
3. Special assessments — Compulsory contributions and reimbursements from owners or property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.). Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1.	4,029		
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments	141	TOTAL miscellaneous other revenue Sum of Items 10a-10c.	5,339

Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE

Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported at part III.

Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the Instructions on the first page.

Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement

coverage, etc. Exclude: (1) capital outlay (report in column (c) and (d)); (2) amounts paid to other governments (report in part III).

Column (b) — Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.

Column (c) — Report construction outlays from all sources, i.e., bond proceeds, assessments, grants, etc.

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services (a)	Operations and maintenance (b)	CAPITAL OUTLAY	
GOVERNMENTAL ADMINISTRATION			Construction (d)	Purchase of land, equipment, and structures (e)
1. Financial administration — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing, information technology)			123	122
2. Judicial and legal — All municipal court and court-related activities including juries, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 15).	6,800		125	124
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel	16,848	13,983	126	125
HEALTH AND WELFARE				
4. Social services				
5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.			127	126
6. Other hospitals — Payments to hospitals operated privately. Exclude here and report in item 8; any payments under public welfare programs. Report payments to hospitals operated by other governments in part III.				
7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.			128	127
8. Health (other than hospitals) — All public health activities except provision of hospital care. Include environmental health activities; health regulation and inspection; water and air pollution control; mosquito control; and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 8 payments under public welfare programs.			129	128
TRANSPORTATION				
9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges. Also includes street lighting, snow removal, and highway engineering, control, and safety. <i>Exclude here and report in item 21f, street cleaning expenditure. Include in part III any payments to the State or county for highway purposes. Report</i>		3,783		
10. Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis.			130	129
11. Municipal airports				
12. Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters).	131	130	131	130
PUBLIC SAFETY				
13. Police — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police for highways, tunnels, bridges, and vehicular control; vehicular inspection activities; and traffic control and safety activities. Exclude highway engineering and planning (report in item 9).	25,894	23,229	132	131
14. Fire — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.			133	132

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services (a)	Operations & Maintenance (b)	CAPITAL OUTLAY	
			Construction (c)	Purchase of land, equipment, and structures (d)
PUBLIC SAFETY — Continued				
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	624	624	704	324
16. Other corrections — Probation and parole activities — But exclude "lock-up" operations (report in item 15).	625	625	705	325
17. Protection, inspection and regulation, n.e.c. — Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.	0.000+00	0.000+00	706	326
AMBULANCE	0.000+00	0.000+00	707	327
All expenditures for city operated or subsidized ambulance services.				
CULTURE AND RECREATION	0.000+00	0.000+00	708	328
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.				
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated by the city. <i>Aid to other governmental libraries should be excluded and reported in part III.</i>	0.000+00	0.000+00	709	329
UTILITIES			710	330
21. Gross expenditure for utility systems operated by your government. <i>Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).</i>				
a. Water supply system	14,701	94,806		
b. Electric power system	0.000+00	0.000+00	711	331
c. Gas supply system	0.000+00	0.000+00	712	332
d. Transit	0.000+00	0.000+00	713	333
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants				
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	0.000+00		714	334
INTEREST ON DEBT				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.				
a. Water supply system		7,184		
b. Electric power system		715		
c. Gas supply system		716		
d. Transit		717		
e. All interest not covered by items 19a through 19d				
ALL OTHER EXPENDITURES				
23. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments.				
<i>Do not include: (1) Payments for retirement of debt, (2) payments for purchase of securities, (3) transfer between funds or agencies of your government, or (4) benefits and payments from distinct employee pension funds.</i>				
a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	0.000+00	0.000+00	718	338
b. Economic development	0.000+00	0.000+00	719	339
c. Civil defense	0.000+00	0.000+00	720	340
d. Cemetery operations and maintenance	0.000+00	0.000+00	721	341
e. Miscellaneous commercial activities	0.000+00	0.000+00	722	342
Other — Specify f.	0.000+00	0.000+00	723	343
g.				
h.				

Part III INTERGOVERNMENTAL EXPENDITURES

Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis — e.g., for hospital care, highways, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part II.) Enter "None" if your government made no reportable payments to other governments during the fiscal year.

Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)	Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)
1. None					
2.					
3.					
4.					

Part IV SALARIES, WAGES, AND FORCE ACCOUNT

Report the total expenditure for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects.

48,650

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt.

1. Long-term debt — Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies.

When an advance refunding has resulted in a legal or an in-substance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years.

Outstanding at beginning of fiscal year (a)	AMOUNT, BY PURPOSE (Omit cents)			
	DURING FISCAL YEAR		Outstanding total	
	Issued (b)	Retired (c)	(a) plus (b) minus (c)	(d)
a. Sewer debt	100	2 9 0 0	100	100
b. Water supply system debt	112,392	6,545	105,847	
c. Electric power system debt	100	2 9 0 0	100	
d. Gas supply system debt	100	2 9 0 0	100	
e. Transit	100	2 9 0 0	100	
f. Industrial revenue and pollution control debt	100	2 9 0 0	100	
g. All other purposes	100	2 9 0 0	100	

2. Short-term (interest-bearing) debt — Tax anticipation notes, bond anticipation notes,

interest-bearing warrants, and other obligations with a term of one year or less — Exclude accounts payable and other non-interest-bearing obligations.

a. Amount outstanding at beginning of fiscal year

Amount (Omit cents)

600

b. Amount outstanding at end of fiscal year

600

Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein.

Type of fund	Amount at end of fiscal year (Omit cents)
1. Sinking funds — Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt	13,248
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement	
3. All other funds except employee retirement funds	68,415
4. Retirement systems — Single employer plans only	

Part VII AUDITOR INFORMATION

NOTE — This report will not be considered complete unless an accompanying "accountants compilation report on financial statements included in certain prescribed forms" is attached to the report. The municipality's auditor should follow the in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Auditor's firm name

Stotts, Archambo, Mueggenborg & Barclay, PC

Address — Number and street

302 South Osage Avenue

TELEPHONECity
BartlesvilleState
OK ZIP Code
74003Area code
918Number
336-0008

Extension

Name of contact person

Deborah Mueggenborg